

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
LEHMAN BROTHERS HOLDINGS INC., et al., : Case No. 08-13555 (JMP)
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Debtors. : (Jointly Administered)
:
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DECLARATION OF ROBERT S. GOODMAN IN SUPPORT
OF THE MOTION FOR SUBSTITUTION OF COUNSEL

I, Robert S. Goodman, declare that:

1. I am a member of Mound Cotton Wollan & Greengrass and am duly admitted to the bars of the State of New York and this Court.

2. I submit this Declaration in support of the motion of Symphony Asset Management LLC, acting on behalf of Fortissimo Fund to substitute Mound Cotton Wollan & Greengrass as counsel and attorney of record for Symphony Asset Management LLC, acting on behalf of Fortissimo Fund in the above-captioned proceedings.

3. Symphony Asset Management LLC, acting on behalf of Fortissimo Fund, requested and consents to the substitution of counsel described above in paragraph 2.

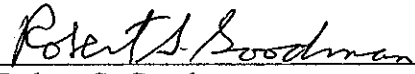
4. Together with this Declaration, I submit a Notice of Substitution of Counsel (attached hereto as Exhibit A), signed on behalf of Mound Cotton Wollan & Greengrass, White & Case LLP, and Symphony Asset Management LLC, acting on behalf of Fortissimo Fund.

5. I also submit herewith a proposed order (attached as Exhibit B) approving the substitution of Mound Cotton Wollan & Greengrass as counsel and attorney of record in the above-captioned proceedings for Symphony Asset Management LLC, acting on behalf of Fortissimo Fund.

6. The proposed substitution of counsel will not delay resolution of the above-captioned proceedings, nor will it prejudice any party or parties thereto.

7. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
August 19, 2011



Robert S. Goodman